

**COURT OF APPEALS  
DECISION  
DATED AND FILED**

**March 5, 2013**

Diane M. Fremgen  
Clerk of Court of Appeals

**NOTICE**

This opinion is subject to further editing. If published, the official version will appear in the bound volume of the Official Reports.

A party may file with the Supreme Court a petition to review an adverse decision by the Court of Appeals. See WIS. STAT. § 808.10 and RULE 809.62.

**Appeal No. 2012AP1509**

**Cir. Ct. No. 2012CV66**

**STATE OF WISCONSIN**

**IN COURT OF APPEALS  
DISTRICT III**

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**PATRICK J. RILEY, MARY J. RILEY AND DANIEL S. RILEY,**

**PLAINTIFFS-APPELLANTS,**

**V.**

**TOWN OF NASEWAUPEE,**

**DEFENDANT-RESPONDENT.**

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APPEAL from a judgment of the circuit court for Door County:  
PETER C. DILTZ, Judge. *Affirmed.*

Before Hoover, P.J., Mangerson, J., and Thomas Cane, Reserve  
Judge.

¶1 PER CURIAM. Patrick Riley, Mary Riley and Daniel Riley (collectively, the Rileys) appeal a judgment dismissing their action for recovery of unlawful real estate taxes. The circuit court held the claim was barred by the

applicable statute of limitations. The Rileys assert they did not have an enforceable claim until the tax assessor corrected the assessment. We affirm.

### **BACKGROUND**

¶2 Betty Riley acquired an improved forty-two-acre shoreline property in Door County in 1988. She died in March 2007. The Rileys are Betty's children and received the property from her estate in July 2011. A substantial portion of the property is wetlands. However, in 1994, wetlands were mistakenly eliminated from the zoning maps. That zoning error resulted in an immediate one-year increase in the assessed value from \$256,500 to \$431,400. Neither Betty nor her estate ever objected to the tax assessment.

¶3 In August 2010, the Door County zoning administrator informed the Rileys of the zoning error and indicated the mapping error had been remedied. In September, the Town of Nasewaupee mailed a preliminary notice of assessment showing the 2010 assessed value of \$841,900 would be reduced for 2011, resulting in a new assessment of \$498,500. The same information was reflected in a May 2011 notice of assessment.

¶4 In November 2011, the Rileys filed a claim for recovery of taxes overpaid from tax years 1994-2010, seeking \$68,662.48. The Town disallowed the claim, and the Rileys brought an action in circuit court. The court granted the Town's motion for summary judgment and dismissed the action because the Rileys' claim was untimely. The Rileys now appeal.

## DISCUSSION

¶5 The Rileys contend the time limitation set forth in WIS. STAT. § 74.35(5)<sup>1</sup> should not apply to them. That subsection requires that a claim for recovery of unlawful taxes under § 74.35 be filed with the taxation district “by January 31 of the year in which the tax is payable.” Thus, this provision required the Rileys to submit a claim relating to their 2010 real estate taxes no later than January 31, 2011. The Rileys’ claim, filed with the Town in November 2011, was therefore too late to contest any taxes from 2010 or earlier.

¶6 The Rileys, however, contend they did not have an enforceable claim under WIS. STAT. § 74.35 “until the [a]ssessor filed a Notice of Assessment setting the new assessed value ... on May 18, 2011.” In support of this assertion, the Rileys provide no legal authority or argument. Instead, they proceed to copy-and-paste the portion of the hearing transcript containing the circuit court’s ruling, restate the court’s ruling that there was simply no remedy due to the statute of limitations, and boldly declare, “This cannot be the law.”

¶7 The Rileys then conclude their brief with what appears to be an alternative rationale, stating, “Further, the provisions of [WIS. STAT.] § 70.43 impose upon the assessors the duty of correcting the assessment and making provision for reimbursement of the parties affected. *IBM [Credit] Corp[.] v. Village of Allouez*, 188 Wis. 2d 143, 524 N.W.2d 132 (1994).” Although the Rileys did set forth a portion of that statute earlier in their brief, they fail to explain the significance of this assertion, much less develop a reasoned argument.

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<sup>1</sup> All references to the Wisconsin Statutes are to the 2011-12 version unless otherwise noted.

Further, in their poorly edited reply brief, the Rileys clarify they are not, in fact, relying on either § 70.43 or *IBM Credit Corp.* Nonetheless, they insist that statute is “part of the context of this case.”

¶8 We will not decide issues that are inadequately briefed or are unsupported by legal authority. *State v. Flynn*, 190 Wis. 2d 31, 39 n.2, 527 N.W.2d 343 (Ct. App. 1994). The Rileys’ brief lacks both reasoned legal argument and supporting legal authority.

*By the Court.*—Judgment affirmed.

This opinion will not be published. See WIS. STAT. RULE 809.23(1)(b)5.

